



April 7, 2008

Ms. Kathryn M. Bailey
Director, Telecommunications Division
New Hampshire Public Utility Commission
21 South Fruit Street, Suite 10
Concord, N.H. 03301-2429

Ms. Bailey

Following up on our discussion this morning relative to the New Hampshire Public Utility Commission condition related to Securities and Exchange (SEC) filings, following is the URL for the FairPoint Communications that details the SEC filings:

<http://phx.corporate-ir.net/phoenix.zhtml?c=122010&p=irol-sec>

Please do not hesitate to call if you have any questions.

Regards,

Kevin J. O'Quinn